

2025-26 Revenue Policy

Endorsed by Council:

21 May 2025 OM25/40

Policy purpose

The purpose of this Revenue Policy is to set out the principles used by Council for;

- levying rates and charges,
- granting concessions for rates and charges,
- recovering overdue rates and charges, and
- cost-recovery methods.

The Revenue Policy will be applied by Council in the development of the annual budget for the 2025-26 financial year.

Policy scope

The Revenue Policy applies to all areas identified in Section 193 of the *Local Government Regulation 2012* (Qld).

Policy statement

The Levying of Rates and Charges

Council levies rates and charges to fund the provision of valuable services to our community. When adopting its annual budget Council will set rates and charges at a level that will provide for both current and future community requirements. Council will apply the principle of transparency in making rates and charges.

1. Differential General Rates

Differential General Rate revenue provides essential whole of community services not funded through subsidies, grants, contributions, or donations received from other entities, or not provided for by other levies or charges. Council will consider all full cost recovery options before calculating the differential general rate for each rating category.

Council is required to raise an amount of revenue it sees as being appropriate to maintain assets and provide services to the region as a whole. In deciding how that revenue is raised, Council has formed the opinion that a differential general rating scheme, based primarily on land use, provides the most equitable basis for the distribution of the general rate burden.

The rateable value for each property is the basis for determining the amount of the general rate levied. Council recognises that significant valuation fluctuations may have an adverse effect on

pensioners. Council has implemented a Deferment of General Rates Policy to provide eligible pensioners with the opportunity to apply for a deferment of general rates.

2. **Special and Separate Rates and Charges**

Where appropriate Council will fund certain services, facilities, or activities by means of separate or special rates or charges.

In accordance with Section 94 of the *Local Government Regulation 2012* (Qld) Council will levy special rates and charges on certain properties that are considered to be specially benefited by the provision of a specific service, facility, or activity.

Special rates are based on the rateable value of the land and special charges are a flat charge per property, where this is considered to provide a more equitable basis for the sharing of the cost.

In accordance with Section 103 of the *Local Government Regulation 2012* (Qld) Council will levy a separate rate or charge on all rateable land in the region to fund a particular service, facility or activity where Council believes that the service, facility or activity is key in achieving council's vision to be Australia's most sustainable region: Connected. Liveable. Thriving.

3. **Other Charges**

In general, Council will be guided by the principle of user pays in making all other charges.

The Purpose of and Granting of Concessions for Rates and Charges

Under Chapter 14, Part 10, section 121 of the *Local Government Regulation 2012* (Qld) Council may grant a concession. The concession may only be of the following types;

- a rebate of all or part of the rates or charges,
- an agreement to defer payment of the rates and charges,
- an agreement to accept a transfer of unencumbered land in full or part payment of rates or charges.

In accordance with Section 120(1)(a) of the *Local Government Regulation 2012* (Qld), Council has determined that eligible pensioners who are property owners may receive concessions. The purpose of these concessions is to assist pensioner property owners to remain in their own home by reducing the financial impact of rates and charges.

In accordance with Section 120(1)(b) of the *Local Government Regulation 2012* (Qld), charitable organisations, community groups, and sporting associations, whose objects do not include making a profit may also be entitled to concessions. The purpose of these concessions is to encourage and support charitable organisations, community groups, and sporting associations as they contribute to the health and well-being of the community and the social cohesion of the region.

In accordance with Section 120(1)(c) of the *Local Government Regulation 2012* (Qld), concessions may be granted if the payment of the rates or charges will cause hardship to the landowner. The purpose of these concessions is to assist ratepayers in hardship circumstances by reducing the short-term cash flow impact of paying rates and charges, by for example providing a longer period over which to pay rates and charges.

In accordance with Section 120(1)(d) of the *Local Government Regulation 2012* (Qld) concessions may be granted if the concession will encourage the economic development of all or part of the local government area. In accordance with the provisions of the Sunshine Coast Investment Incentive Scheme an approved business or enterprise may be entitled to a concession in the form of a deferment of general rates for such period as Council may determine from time to time.

In exercising these concession powers Council will be guided by the principles of;

- transparency, by making clear the requirements necessary to receive concessions,
- communication, by raising the awareness of target groups that may qualify for these concessions,
- equity, by ensuring that all applicants of the same type receive the same concession.

The Recovery of Rates and Charges

Council will exercise its rate recovery powers pursuant to the provisions of Chapter 4 Part 12 of the *Local Government Regulation 2012* (Qld) in order to reduce the overall rate burden on ratepayers, and will be guided by the principles of;

- equity, by treating all ratepayers in similar circumstances in the same manner,
- transparency, by making clear the obligations of ratepayers and the processes used by Council in assisting them to meet their financial obligations,
- flexibility, by accommodating ratepayers' needs through short-term payment arrangements.

Cost Recovery Fees

All fees and charges will be set with reference to full cost pricing. Cost recovery fees will be charged up to a maximum of full cost. Commercial charges will be at commercial rates. Council acknowledges the community benefit associated with not-for-profit organisations and Traditional Owners conducting activities on the Sunshine Coast. All not-for-profit organisations are exempt from cost recovery fees for applications to conduct activities requiring an approval on public and private land within the region. All applications from Traditional Owners of the Kabi Kabi and Jinibara people are exempt from cost-recovery application fees in relation to tourism and cultural business activities occurring on community land within the Sunshine Coast Regional Council local government area.

New Development Costs

Developer contributions for infrastructure are determined each year. Developers should pay reasonable and relevant contributions towards the capital cost of the provision of infrastructure to meet past and future augmentation costs associated with this new development, subject to State Government requirements. Infrastructure agreements are negotiated outcomes between Council and the developer.

Revenue Principles

In levying rates and charges, Council will apply the principles of;

- consistency, by scheduling the issue of rate notices on a half yearly basis,
- communication, by advising ratepayers about rate notice issue dates and payment dates,
- clarity, by providing meaningful information on rate notices to enable ratepayers to clearly understand their responsibilities,
- flexibility, by providing payment arrangements to ratepayers in financial difficulty, along with a wide array of payment options.

In making and levying rates and charges, Council will be guided by the principles of;

- equitable distribution of the differential general rates burden as broadly as possible,
- transparency in the making and levying of rates,
- flexibility, to take account of changes in the local economy,
- clarity in terms of responsibilities (council's and ratepayers') with regard to the rating process,
- National Competition Policy legislation where applicable, and
- having in place a rating regime that is efficient to administer.

Accordingly, the principles contained within the Revenue Policy are applied in the determination of the Revenue Statement, rates, fees, and charges.

Policy review

Council is required to prepare and adopt a Revenue Policy in accordance with Section 193 of the *Local Government Regulation 2012* (Qld). The Revenue Policy must be reviewed annually and in sufficient time to allow an annual budget that is consistent with the Revenue Policy to be adopted for the next financial year.

Roles and responsibilities

Role	Responsibility
Council	Endorsement authority for setting this policy and for all material and non-material changes to this policy.
Chief Executive Officer (CEO)	Responsible for executing the Revenue Policy.
Chief Financial Officer, Manager Finance, and Finance Branch	Bound by the principles outlined in this policy in the making, levying and recovery of rates and charges, and in the application of concessions relating to those rates and charges.
All council employees	Bound by the principles outlined in this policy in determining cost recovery and commercial fees and charges, and in the application of an exemption relating to those fees and charges.
Executive Leadership Team (ELT)	Provides advice to the CEO and/or Council on setting this policy and all proposed changes to this policy. Provides feedback to the policy sponsor and policy holder regarding the scope of approaching reviews.
Chief Financial Officer	Policy sponsor.
Manager Finance	Policy holder.
Coordinator Financial Operations	Leads this policy's development, including communication, implementation, review, and reporting.

Measurements of success

Financial sustainability indicators remain within target ranges and Council maintains a strong financial position through adequate and equitable revenue streams.

Definitions

Refer to Council's Policy Framework for definitions of common terms. The following contains definitions for terms specific to this policy. For otherwise undefined terms, the plain English meaning informs interpretation.

All words within this policy have the meaning assigned under the Dictionary from the schedule contained within the *Local Government Regulation 2012* (Qld).

© Sunshine Coast Regional Council 2009-current.

Appendix

Policy information		
Title	2025-26 Revenue Policy	
Purpose	<p>The purpose of this Revenue Policy is to set out the principles used by Council for;</p> <ul style="list-style-type: none">• levying rates and charges• granting concessions for rates and charges• recovering overdue rates and charges and• cost-recovery methods. <p>The Revenue Policy will be applied by Council in the development of the annual budget for the 2025-26 financial year.</p>	
Document number	D2023/558334	
Corporate Plan reference	Goal Pathway	<p>Organisational Excellence</p> <p>Develop a Long-Term Financial Sustainability Plan for Council to guide service levels and resourcing decisions for current and future generations.</p>
Category	Statutory	
Subcategory	Financial	
Approved	OM25/40	
Approval date	21 May 2025	
Effective date	1 July 2025	
Review schedule	<p>In accordance with Section 193 of the <i>Local Government Regulation 2012</i> (Qld), the Revenue Policy is reviewed annually and in sufficient time to allow an annual budget that is consistent with the Revenue Policy to be adopted for the next financial year. Reviewed policy document must be Council endorsed.</p>	
Last review	7 April 2025	
Next review	April 2026	
Policy holder	The Manager responsible for this policy is: Manager Finance.	
Approval authority	Council has authority to endorse material changes.	
Related documents		
Legislation	<p><i>Local Government Act 2009</i> (Qld)</p> <p><i>Local Government Regulation 2012</i> (Qld)</p>	
Operational documents	Revenue Statement	

Version Control				
Version	Reason/Trigger	Change	Endorsed/Reviewed by	Date
1.0	Created	No	Special Statutory Budget Meeting	02/06/2014
2.0	Annual Review	Yes	Manager Finance	30/03/2017
2.	Endorsement	No	Council	15/06/2017
3.0	Annual Review	Yes	Chief Financial Officer	30/03/2018
3.0	Endorsement	No	Council	17/05/2018
4.0	Annual Review	Yes	Chief Financial Officer	02/04/2019
4.0	Endorsement	No	Council	23/05/2019
5.0	Annual Review	Yes	Chief Financial Officer	07/05/2020
5.0	Endorsement	Yes	Council	11/06/2020
6.0	Annual Review	Yes	Chief Financial Officer	19/03/2021
6.0	Endorsement	No	Council	27/05/2021
7.0	Annual Review	No	Chief Financial Officer	27/02/2022
7.0	Endorsement	No	Council	26/05/2022
8.0	Annual Review	No	Chief Financial Officer	27/03/2023
8.0	Endorsement	No	Council	25/05/2023
9.0	Annual Review	No	Chief Financial Officer	10/04/2024
9.0	Endorsement	No	Council	23/05/2024
10.0	Annual Review	No	Chief Financial Officer	08/04/2024
10.0	Endorsement	No substantive change, human rights assessment completed, template updated.	Council	30/05/2024
11.0	Annual Review	No substantive change, updated the Corporate Plan references	Manager Finance	07/04/2025
11.0	Endorsement		Council OM25/40	21/05/2025